

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**River Forest Community Sch Corp (4590)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$4,067,948	\$4,194,194	\$3,931,052	\$3,640,056	-2.7%	-7.4%
Group Health Insurance	222	\$681,777	\$883,712	\$699,294	\$1,442,756	20.6%	106.3%
Other Professional and Technical Services	319	\$961,141	\$965,139	\$1,036,822	\$936,726	-0.6%	-9.7%
Non - Certified Salaries	120	\$638,796	\$699,567	\$546,913	\$427,346	-9.6%	-21.9%
Teacher Retirement Fund, After 7-1-95	216	\$275,422	\$297,383	\$308,383	\$289,068	1.2%	-6.3%
Social Security Certified	212	\$292,697	\$305,118	\$292,337	\$262,994	-2.6%	-10.0%
Operational Supplies	611	\$310,578	\$277,035	\$229,676	\$216,229	-8.7%	-5.9%
Severance/Early Retirement Pay	213	\$92,967	\$97,079	\$92,332	\$80,328	-3.6%	-13.0%
Nonlicensed Employees	136	\$84,319	\$87,420	\$54,877	\$63,305	-6.9%	15.4%
Rentals	440	\$42,297	\$47,932	\$47,266	\$56,165	7.3%	18.8%
Content	747	\$420,124	\$139,464	\$67,154	\$45,099	-42.8%	-32.8%
Public Employees Retirement Fund	214	\$53,410	\$61,232	\$55,943	\$44,557	-4.4%	-20.4%
Other Group Insurance Authorized by Statute	224	\$39,558	\$40,602	\$33,979	\$33,786	-3.9%	-0.6%
Social Security Noncertified	211	\$47,612	\$50,364	\$37,596	\$26,760	-13.4%	-28.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$44,916	\$43,556	\$30,987	\$26,420	-12.4%	-14.7%
Licensed Employees	135	\$22,211	\$7,608	\$18,667	\$25,599	3.6%	37.1%
Construction Services	450	\$0	\$9,955	\$27,331	\$24,893	NA	-8.9%
Repairs and Maintenance Services	430	\$15,795	\$8,897	\$16,970	\$24,690	11.8%	45.5%
Equipment	730	\$29,250	\$3,325	\$8,336	\$21,888	-7.0%	162.6%
Computer Hardware	741	\$73,077	\$86,935	\$27,700	\$18,072	-29.5%	-34.8%
Staff Services	314	\$0	\$0	\$0	\$17,500	NA	NA
Travel	580	\$35,234	\$39,925	\$25,484	\$15,322	-18.8%	-39.9%
Unemployment Insurance	230	\$0	\$4,990	\$5,850	\$13,026	NA	122.7%
Dues and Fees	810	\$10,008	\$11,195	\$10,728	\$10,717	1.7%	-0.1%
Library Books	640	\$15,548	\$28,503	\$9,473	\$9,080	-12.6%	-4.2%
Postage and Postage Machine Rental	532	\$6,985	\$3,913	\$4,318	\$3,771	-14.3%	-12.7%
Other Supplies and Materials	615, 660 - 689	\$12,425	\$8,600	\$18,546	\$3,115	-29.2%	-83.2%
Other Technology Hardware	746	\$0	\$0	\$0	\$2,262	NA	NA
Student Transportation Services	510	\$0	\$92	\$869	\$900	NA	3.6%
Periodicals	650	\$1,546	\$3,906	\$1,987	\$866	-13.5%	-56.4%
Instruction Services	311	\$442	\$287	\$610	\$816	16.6%	33.8%
Transfer Tuition to Ed. Service Agencies Within State	564	\$0	\$56,526	\$0	\$0	NA	NA
Instructional Programs Improvement Services	312	\$19,258	\$11,767	\$2,875	\$0	-100.0%	-100.0%
Workers Compensation Insurance	225	\$14,092	\$18,904	\$18,784	\$0	-100.0%	-100.0%
Connectivity	744	\$0	\$79	\$0	\$0	NA	NA
Other Purchased Services	593	\$4,702	\$0	\$0	\$0	-100.0%	NA
Food Purchases	614	\$1,577	\$702	\$447	\$0	-100.0%	-100.0%
Redemption of Principal	831	\$0	\$16,983	\$0	\$0	NA	NA
Land and Easements	710	\$614	\$0	\$0	\$0	-100.0%	NA

## Trends in School Corporation Expenditures by Object

## Biannual Financial Report Data

## River Forest Community Sch Corp (4590)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Academic Achievement Total</b>		<b>\$8,316,326</b>	<b>\$8,512,888</b>	<b>\$7,663,587</b>	<b>\$7,784,112</b>	<b>-1.6%</b>	<b>1.6%</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$756,255	\$759,565	\$780,787	\$612,499	-5.1%	-21.6%
Non - Certified Salaries	120	\$378,817	\$378,783	\$406,625	\$345,096	-2.3%	-15.1%
Group Health Insurance	222	\$81,532	\$144,743	\$123,176	\$197,916	24.8%	60.7%
Social Security Certified	212	\$55,062	\$54,550	\$59,035	\$45,275	-4.8%	-23.3%
Public Employees Retirement Fund	214	\$33,349	\$35,471	\$35,403	\$43,815	7.1%	23.8%
Teacher Retirement Fund, After 7-1-95	216	\$52,211	\$56,823	\$61,284	\$39,041	-7.0%	-36.3%
Social Security Noncertified	211	\$27,823	\$27,407	\$27,253	\$24,390	-3.2%	-10.5%
Severance/Early Retirement Pay	213	\$13,949	\$13,832	\$23,690	\$11,680	-4.3%	-50.7%
Unemployment Insurance	230	\$0	\$0	\$2,316	\$8,203	NA	254.2%
Operational Supplies	611	\$9,657	\$10,157	\$7,300	\$7,910	-4.9%	8.4%
Other Group Insurance Authorized by Statute	224	\$8,556	\$9,075	\$8,107	\$7,482	-3.3%	-7.7%
Travel	580	\$4,807	\$3,904	\$2,185	\$7,288	11.0%	233.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,528	\$4,523	\$4,767	\$4,752	1.2%	-0.3%
Equipment	730	\$3,991	\$31,124	\$555	\$949	-30.2%	71.0%
Repairs and Maintenance Services	430	\$158	\$158	\$313	\$158	0.0%	-49.5%
Other Professional and Technical Services	319	\$0	\$0	\$5,934	\$0	NA	-100.0%
Workers Compensation Insurance	225	\$6,809	\$5,298	\$8,674	\$0	-100.0%	-100.0%
<b>Student Instructional Support Total</b>		<b>\$1,437,503</b>	<b>\$1,535,413</b>	<b>\$1,557,403</b>	<b>\$1,356,453</b>	<b>-1.4%</b>	<b>-12.9%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$1,356,422	\$1,366,579	\$1,359,084	\$1,324,035	-0.6%	-2.6%
Light and Power - Other Than Heating and Cooling	625	\$325,402	\$382,008	\$309,332	\$368,825	3.2%	19.2%
Group Health Insurance	222	\$143,788	\$222,649	\$178,170	\$366,628	26.4%	105.8%
Food Purchases	614	\$349,154	\$378,004	\$330,349	\$342,343	-0.5%	3.6%
Repairs and Maintenance Services	430	\$248,363	\$162,176	\$264,598	\$264,408	1.6%	-0.1%
Certified Salaries	110	\$252,265	\$253,296	\$255,914	\$230,430	-2.2%	-10.0%
Operational Supplies	611	\$202,254	\$185,267	\$157,557	\$182,576	-2.5%	15.9%
Other Professional and Technical Services	319	\$54,646	\$65,736	\$63,967	\$164,688	31.8%	157.5%
Heating and Cooling for Buildings - Gas	622	\$125,524	\$130,519	\$237,206	\$137,400	2.3%	-42.1%
Public Employees Retirement Fund	214	\$118,723	\$123,836	\$128,097	\$133,194	2.9%	4.0%
Telephone	531	\$173,045	\$98,649	\$62,850	\$101,882	-12.4%	62.1%
Social Security Noncertified	211	\$103,541	\$105,063	\$105,613	\$101,358	-0.5%	-4.0%
Insurance	520	\$101,390	\$107,176	\$69,690	\$94,381	-1.8%	35.4%
Water and Sewage	411	\$64,488	\$75,901	\$96,116	\$91,215	9.1%	-5.1%
Vehicles	731	\$0	\$165,946	\$86,399	\$83,220	NA	-3.7%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**River Forest Community Sch Corp (4590)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Workers Compensation Insurance	225	\$40,550	\$57,650	\$52,401	\$72,228	15.5%	37.8%
Seldom or Non-Recurring Purchases	873	\$13,026	\$32,696	\$14,418	\$64,710	49.3%	348.8%
Equipment	730	\$73,923	\$92,138	\$71,687	\$55,260	-7.0%	-22.9%
Gasoline and Lubricants	613	\$81,002	\$57,484	\$55,775	\$52,673	-10.2%	-5.6%
Overtime Salaries	140	\$31,277	\$40,590	\$60,409	\$51,631	13.3%	-14.5%
Removal of Refuse and Garbage	412	\$23,131	\$25,973	\$27,062	\$31,785	8.3%	17.5%
Severance/Early Retirement Pay	213	\$19,961	\$32,557	\$17,556	\$28,855	9.7%	64.4%
Teacher Retirement Fund, After 7-1-95	216	\$15,189	\$15,237	\$15,512	\$24,110	12.2%	55.4%
Board of Education Services	318	\$22,012	\$29,737	\$27,900	\$22,975	1.1%	-17.7%
Board Member Compensation	115	\$17,202	\$17,884	\$10,492	\$18,926	2.4%	80.4%
Social Security Certified	212	\$17,591	\$17,855	\$18,004	\$18,498	1.3%	2.7%
Other Group Insurance Authorized by Statute	224	\$14,201	\$15,760	\$12,448	\$13,861	-0.6%	11.3%
Dues and Fees	810	\$8,844	\$5,793	\$6,798	\$10,660	4.8%	56.8%
Printing and Binding	550	\$11,330	\$9,351	\$5,836	\$7,836	-8.8%	34.3%
Travel	580	\$26,410	\$28,909	\$13,519	\$7,447	-27.1%	-44.9%
Nonlicensed Employees	136	\$7,387	\$12,346	\$19,625	\$7,438	0.2%	-62.1%
Rentals	440	\$5,968	\$5,533	\$14,919	\$5,311	-2.9%	-64.4%
Other Employee Benefits	241 - 290	\$6,932	\$7,096	\$6,937	\$3,800	-14.0%	-45.2%
Tires and Repairs	612	\$2,365	\$0	\$2,940	\$3,620	11.2%	23.2%
Advertising	540	\$2,962	\$2,127	\$9,691	\$3,571	4.8%	-63.2%
Postage and Postage Machine Rental	532	\$4,477	\$3,217	\$2,013	\$2,172	-16.5%	7.9%
Other Purchased Services	593	\$378	\$997	\$1,148	\$1,746	46.6%	52.1%
Computer Hardware	741	\$1,715	\$13,613	\$400	\$1,445	-4.2%	261.2%
Official Bond Premiums	525	\$992	\$646	\$1,137	\$1,205	5.0%	6.0%
Connectivity	744	\$0	\$0	\$5,337	\$750	NA	-85.9%
Data Processing Services	316	\$2,777	\$7,100	\$715	\$450	-36.6%	-37.1%
Periodicals	650	\$857	\$817	\$841	\$377	-18.6%	-55.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,228	\$3,245	\$3,245	\$85	-59.7%	-97.4%
Bank Service Charges	871	\$30	\$0	\$0	\$70	23.6%	NA
Student Transportation Services	510	\$0	\$215	\$0	\$0	NA	NA
Miscellaneous Objects	876 - 899	\$9,205	\$330	\$0	\$0	-100.0%	NA
Buildings	720	\$0	\$761	\$0	\$0	NA	NA
Unemployment Insurance	230	\$0	\$186	\$47	\$0	NA	-100.0%
Other Communication Services	533 - 539	\$6,834	\$432	\$0	\$0	-100.0%	NA
<b>Overhead and Operational Total</b>		<b>\$4,090,761</b>	<b>\$4,361,080</b>	<b>\$4,183,753</b>	<b>\$4,500,077</b>	<b>2.4%</b>	<b>7.6%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$1,090,470	\$1,153,226	\$1,101,680	\$1,289,838	4.3%	17.1%
Interest	832	\$660,076	\$629,845	\$586,291	\$501,866	-6.6%	-14.4%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**River Forest Community Sch Corp (4590)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Certified Salaries	110	\$264,190	\$191,133	\$232,282	\$169,919	-10.4%	-26.8%
Construction Services	450	\$714,894	\$80,103	\$70,881	\$162,501	-31.0%	129.3%
Non - Certified Salaries	120	\$26,206	\$59,662	\$44,398	\$79,682	32.1%	79.5%
Equipment	730	\$67,586	\$66,073	\$25,653	\$15,491	-30.8%	-39.6%
Social Security Certified	212	\$20,134	\$14,482	\$17,784	\$12,956	-10.4%	-27.1%
Teacher Retirement Fund, After 7-1-95	216	\$17,065	\$13,446	\$16,036	\$11,662	-9.1%	-27.3%
Buildings	720	\$9,049	\$174,509	\$9,469	\$8,474	-1.6%	-10.5%
Repairs and Maintenance Services	430	\$2,400	\$31,972	\$0	\$8,200	36.0%	NA
Operational Supplies	611	\$5,856	\$3,082	\$2,107	\$7,489	6.3%	255.4%
Social Security Noncertified	211	\$1,907	\$4,473	\$3,195	\$5,983	33.1%	87.3%
Cleaning Services	420	\$0	\$6,877	\$3,700	\$2,613	NA	-29.4%
Public Employees Retirement Fund	214	\$2,207	\$2,973	\$3,805	\$2,382	1.9%	-37.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,416	\$1,011	\$946	\$757	-14.5%	-20.0%
Dues and Fees	810	\$3,774	\$3,564	\$2,589	\$471	-40.6%	-81.8%
Postage and Postage Machine Rental	532	\$0	\$265	\$0	\$141	NA	NA
Computer Hardware	741	\$0	\$0	\$111,923	\$0	NA	-100.0%
Improvements Other Than Buildings	715	\$0	\$32,036	\$0	\$0	NA	NA
Content	747	\$0	\$0	\$27,677	\$0	NA	-100.0%
Other Purchased Services	593	\$3,655	\$0	\$0	\$0	-100.0%	NA
Workers Compensation Insurance	225	\$8,444	\$8,444	\$12,251	\$0	-100.0%	-100.0%
Unemployment Insurance	230	\$0	\$227	\$0	\$0	NA	NA
<b>Non Operational Total</b>		<b>\$2,899,328</b>	<b>\$2,477,404</b>	<b>\$2,272,667</b>	<b>\$2,280,425</b>	<b>-5.8%</b>	<b>0.3%</b>
<b>Grand Total</b>		<b>\$16,743,918</b>	<b>\$16,886,784</b>	<b>\$15,677,410</b>	<b>\$15,921,066</b>	<b>-1.3%</b>	<b>1.6%</b>